## ABSTRACT OF DISCLOSURE

A sound detecting mechanism is provided which forms a diaphragm with a required thickness and yet restraining distortion of the diaphragm to provide high sensitivity.

5

10

The sound detecting mechanism comprises a pair of electrodes forming a capacitor on a substrate A in which one of the electrodes is a back electrode C forming perforations Ca therein corresponding to acoustic holes and the other of the electrodes is a diaphragm B. A silicon nitride film 303 is provided on the side adjacent a base of the substrate A with respect to a membrane acting as the diaphragm B formed on the substrate A.